

**THE IMPACT OF VAT
ON
CHURCH PROPERTIES**



**VOLUME II
TABLES**



A Survey

by

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Commissioned by

**THE CHURCHES
MAIN COMMITTEE**

November 2000

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Table 1 : Summary of Responses, by Denomination

	Total No. Churches in Movement	No. of Questionnaires Distributed	Responses		Included in Analysis *		Effective Response Rate in terms of	
			Number	Churches	Number	Churches	Participating Churches	Total No. Churches
Church of England:								
Parish Churches	16,240	(est) 1,800	1,008	1,153	978	1,123	54.0%	6.9%
Greater Churches	20	20	1	1	1	1	5.0%	5.0%
Cathedrals	42	42	23	23	23	23	54.8%	54.8%
Church of Scotland	1,573	1,573	660	800	642	782	49.7%	49.7%
Church in Wales	1,500	102	15	21	14	20	19.6%	1.3%
Presbyterian Church in Ireland	475	475	172	173	162	163	34.3%	34.3%
Roman Catholic Church	n/k	n/k	54	512	52	311	-	-
Baptist Union	2,110	407	95	97	92	94	23.1%	4.5%
Methodist Church	6,192	738	325	327	268	270	36.6%	4.4%
United Reformed Church	1,749	1,749	1	597	1	597	34.1%	34.1%
Free Churches Council	880	n/k	43	43	40	40	-	4.5%
Total	30,781	approx. 7,000	2,397	3,747	2,273	3,424	-	-

* Note: Not all responses were included in the analysis. Overall, 124 responses covering 323 churches were excluded from the analysis, either because they contained unreliable or incomplete data, or because they related to a period outside the time frame of the study.

Table 2 : Church of England Parish Churches - Distribution and Responses

Diocese	No. Distributed	Number Returned & Analysed		Effective Response Rate
		Responses	Churches	
Bath & Wells	100	51	56	56.0%
Birmingham	28	15	16	57.1%
Blackburn	50	20	22	44.0%
Bradford	52	26	30	57.7%
Bristol	66	34	42	63.6%
Canterbury	28	18	18	64.3%
Carlisle	88	45	50	56.8%
Chelmsford	44	25	29	65.9%
Chester	-	0	0	-
Chichester	n/k	29	32	-
Coventry	-	0	0	-
Derby	47	30	38	80.9%
Durham	35	17	22	62.9%
Ely	54	26	28	51.9%
Exeter	60	46	51	85.0%
Gloucester	35	16	19	54.3%
Guilford	23	13	15	65.2%
Hereford	63	33	40	63.5%
Leicester	50	25	31	62.0%
Lichfield	150	51	57	38.0%
Lincoln	73	22	26	35.6%
Liverpool	28	15	15	53.6%
London	64	15	16	25.0%
Manchester	50	20	22	44.0%
Newcastle	28	19	20	71.4%
Oxford	81	38	41	50.6%
Peterborough	60	36	37	61.7%
Portsmouth	30	12	13	43.3%
Ripon & Leeds	60	39	57	95.0%
Rochester	n/k	21	26	-
St Albans	n/k	21	23	-
St Edmundsbury & Ipswich	69	41	43	62.3%
Salisbury	63	30	30	47.6%
Sheffield	40	26	28	70.0%
Southwark	31	12	14	45.2%
Southwell	-	0	0	-
Truro	59	31	42	71.2%
Wakefield	18	10	10	55.6%
Winchester	n/k	17	23	-
Worcester	50	13	15	30.0%
York	52	14	16	30.8%
Not Known	-	6	10	-
Total	-	978	1,123	-

Table 3 : Roman Catholic Church – Distribution and Responses

Diocese (a)	Number	Responses		Effective
	Distributed (b)	Number	Churches	Response Rate
Birmingham	30	6	6	20%
Brentwood	14	10	10	71%
Clyfton	16	10	10	63%
Liverpool	24	10	10	42%
Northampton	-	1	76	-
Plymouth	14	10	12	86%
Portsmouth	-	1	181	-
Other	n/k	4	6	-
Total	-	52	311	-

Note : (a) The table details only those Dioceses which provided usable responses to the survey.

(b) The "Number Distributed" figures are all estimated - the Dioceses to which the questionnaires were sent, were simply requested to arrange for them to be completed in respect of approximately 10% of their churches.

Table 4 : Methodist Church – Distribution and Responses

D istrict	No . D istributed	No . Responses	Included in Analysis	Effective Response Rate
1	46	23	22	47.8%
2	37	14	12	32.4%
3	27	15	14	51.9%
4	37	17	16	43.2%
5	36	8	8	22.2%
6	4	0	0	nil
7	23	12	9	39.1%
8	9	3	3	33.3%
9	27	13	8	29.6%
10	18	0	0	nil
11	15	9	8	53.3%
12	13	3	2	15.4%
13	42	15	13	31.0%
14	47	21	17	36.2%
16	21	13	9	42.9%
17	58	19	17	29.3%
18	13	6	6	46.2%
19	18	5	2	11.1%
20	14	3	3	21.4%
21	13	8	8	61.5%
22	13	11	9	69.2%
23	37	12	11	29.7%
24	18	5	5	27.8%
25	46	13	10	21.7%
26	24	8	6	25.0%
27	9	2	2	22.2%
28	11	1	0	nil
29	39	14	8	20.5%
31	15	4	2	13.3%
33	8	3	3	37.5%
n/k		47	37	-
Total	738	327	270	36.6%

Table 5 : Free Churches Council – Distribution and Responses

	No. Churches in Movement	No. Questionnaires Distributed	Included in Analysis
Countess of Huntingdon's Connexion	23	n/k	3
Fellowship of Churches of Christ	33	n/k	3
Independent Methodist Church	98	n/k	6
Moravian Church	35	n/k	7
Union of Welsh Independents	579	n/k	20
Wesleyan Reform Union	112	n/k	1
Total	880	-	40

Table 6 : Church of England Parish Churches – Responses, by Diocese and Listed Status

(Row percentages)

	Unlisted	Listed	Total
Bath & Wells	16.7 %	83.3 %	100.0 %
Birmingham	62.5 %	37.5 %	100.0 %
Blackburn	42.9 %	57.1 %	100.0 %
Bradford	55.6 %	44.4 %	100.0 %
Bristol	28.2 %	71.8 %	100.0 %
Canterbury	5.9 %	94.1 %	100.0 %
Carlisle	38.8 %	61.2 %	100.0 %
Chichester	43.8 %	56.3 %	100.0 %
Chelmsford	29.6 %	70.4 %	100.0 %
Derby	13.9 %	86.1 %	100.0 %
Durham	50.0 %	50.0 %	100.0 %
Ely	25.0 %	75.0 %	100.0 %
Exeter	9.8 %	90.2 %	100.0 %
Gloucester	31.6 %	68.4 %	100.0 %
Guildford	40.0 %	60.0 %	100.0 %
Hereford	37.8 %	62.2 %	100.0 %
Leicester	6.5 %	93.5 %	100.0 %
Lichfield	26.8 %	73.2 %	100.0 %
Lincoln	24.0 %	76.0 %	100.0 %
Liverpool	42.9 %	57.1 %	100.0 %
London	43.8 %	56.3 %	100.0 %
Manchester	68.2 %	31.8 %	100.0 %
Newcastle	47.4 %	52.6 %	100.0 %
Oxford	10.5 %	89.5 %	100.0 %
Peterborough	13.9 %	86.1 %	100.0 %
Portsmouth	53.8 %	46.2 %	100.0 %
Ripon & Leeds	21.4 %	78.6 %	100.0 %
Rochester	52.0 %	48.0 %	100.0 %
Salisbury	17.2 %	82.8 %	100.0 %
Sheffield	39.3 %	60.7 %	100.0 %
Southwark	42.9 %	57.1 %	100.0 %
St Albans	42.9 %	57.1 %	100.0 %
St Edmundsbury & Ipswich	7.1 %	92.9 %	100.0 %
Truro	2.6 %	97.4 %	100.0 %
Wakefield	40.0 %	60.0 %	100.0 %
Winchester	22.7 %	77.3 %	100.0 %
Worcester	26.7 %	73.3 %	100.0 %
York	31.3 %	68.8 %	100.0 %
Overall	28.2 %	71.8 %	100.0 %

Table 7 : Church of England Parish Churches – Building Repair Work Done, by Diocese and Listed Status*(Row percentages)*

	No Work Done	Unlisted Work Done	Total	No Work Done	Listed Work Done	Total
Bath & Wells	11.1 %	88.9 %	100.0 %	15.9 %	84.1 %	100.0 %
Birmingham	10.0 %	90.0 %	100.0 %	16.7 %	83.3 %	100.0 %
Blackburn	-	100.0 %	100.0 %	-	100.0 %	100.0 %
Bradford	13.3 %	86.7 %	100.0 %	-	100.0 %	100.0 %
Bristol	27.3 %	72.7 %	100.0 %	17.9 %	82.1 %	100.0 %
Canterbury	%	100.0 %	100.0 %	18.8 %	81.3 %	100.0 %
Carlisle	21.1 %	78.9 %	100.0 %	24.1 %	75.9 %	100.0 %
Chichester	14.3 %	85.7 %	100.0 %	11.1 %	88.9 %	100.0 %
Chelmsford	12.5 %	87.5 %	100.0 %	5.3 %	94.7 %	100.0 %
Derby	100.0 %	-	100.0 %	36.7 %	63.3 %	100.0 %
Durham	-	100.0 %	100.0 %	30.0 %	70.0 %	100.0 %
Ely	14.3 %	85.7 %	100.0 %	33.3 %	66.7 %	100.0 %
Exeter	40.0 %	60.0 %	100.0 %	10.9 %	89.1 %	100.0 %
Gloucester	33.3 %	66.7 %	100.0 %	-	100.0 %	100.0 %
Guildford	16.7 %	83.3 %	100.0 %	11.1 %	88.9 %	100.0 %
Hereford	38.5 %	61.5 %	100.0 %	34.8 %	65.2 %	100.0 %
Leicester	50.0 %	50.0 %	100.0 %	10.3 %	89.7 %	100.0 %
Lichfield	20.0 %	80.0 %	100.0 %	7.5 %	92.5 %	100.0 %
Lincoln	33.3 %	66.7 %	100.0 %	21.1 %	78.9 %	100.0 %
Liverpool	16.7 %	83.3 %	100.0 %	25.0 %	75.0 %	100.0 %
London	-	100.0 %	100.0 %	11.1 %	88.9 %	100.0 %
Manchester	20.0 %	80.0 %	100.0 %	14.3 %	85.7 %	100.0 %
Newcastle	44.4 %	55.6 %	100.0 %	10.0 %	90.0 %	100.0 %
Oxford	100.0 %	-	100.0 %	21.2 %	78.8 %	100.0 %
Peterborough	20.0 %	80.0 %	100.0 %	12.9 %	87.1 %	100.0 %
Portsmouth	33.3 %	66.7 %	100.0 %	16.7 %	83.3 %	100.0 %
Ripon & Leeds	16.7 %	83.3 %	100.0 %	2.3 %	97.7 %	100.0 %
Rochester	-	100.0 %	100.0 %	8.3 %	91.7 %	100.0 %
Salisbury	20.0 %	80.0 %	100.0 %	29.2 %	70.8 %	100.0 %
Sheffield	10.0 %	90.0 %	100.0 %	6.3 %	93.8 %	100.0 %
Southwark	50.0 %	50.0 %	100.0 %	12.5 %	87.5 %	100.0 %
St Albans	33.3 %	66.7 %	100.0 %	-	100.0 %	100.0 %
St Edmundsbury & Ipswich	33.3 %	66.7 %	100.0 %	25.6 %	74.4 %	100.0 %
Truro	100.0 %	-	100.0 %	10.8 %	89.2 %	100.0 %
Wakefield	25.0 %	75.0 %	100.0 %	16.7 %	83.3 %	100.0 %
Winchester	-	100.0 %	100.0 %	11.8 %	88.2 %	100.0 %
Worcester	-	100.0 %	100.0 %	18.2 %	81.8 %	100.0 %
York	20.0 %	80.0 %	100.0 %	27.3 %	72.7 %	100.0 %
Overall	21.4 %	78.6 %	100.0 %	15.9 %	84.1 %	100.0 %

Table 8 : Church of England Parish Churches – Average Expenditure per Church on Building Repair Work, by Diocese and Listed Status

		Unlisted		Listed		All	
		Mean	Median	Mean	Median	Mean	Median
Bath & Wells	Excl. VAT	£5,691	£2,631	£9,106	£3,092	£8,499	£2,996
	Incl. VAT	£6,717	£3,055	£10,642	£3,633	£9,944	£3,520
	VAT	£1,026	£444	£1,536	£457	£1,445	£457
Birmingham	Excl. VAT	£44,655	£3,373	£31,577	£6,246	£39,984	£3,852
	Incl. VAT	£52,416	£3,482	£34,025	£7,339	£45,848	£4,526
	VAT	£7,761	£140	£2,448	£1,093	£5,864	£674
Blackburn	Excl. VAT	£2,348	£388	£9,474	£4,247	£6,420	£1,760
	Incl. VAT	£2,759	£456	£11,132	£4,990	£7,543	£2,068
	VAT	£411	£68	£1,657	£744	£1,123	£308
Bradford	Excl. VAT	£3,988	£1,715	£5,562	£2,431	£4,743	£1,715
	Incl. VAT	£4,668	£1,715	£6,537	£2,856	£5,565	£1,715
	VAT	£680	£134	£975	£425	£822	£231
Bristol	Excl. VAT	£1,270	£665	£2,639	£1,745	£2,286	£895
	Incl. VAT	£1,492	£782	£3,070	£1,950	£2,663	£1,052
	VAT	£222	£116	£431	£180	£377	£157
Canterbury	Excl. VAT	£551	£551	£12,201	£2,048	£11,369	£1,734
	Incl. VAT	£648	£648	£14,335	£2,406	£13,358	£2,037
	VAT	£96	£96	£2,134	£358	£1,989	£303
Carlisle	Excl. VAT	£2,591	£868	£8,683	£1,804	£6,214	£1,057
	Incl. VAT	£3,025	£933	£10,081	£1,948	£7,221	£1,242
	VAT	£433	£119	£1,398	£237	£1,007	£185
Chichester	Excl. VAT	£2,815	£1,495	£8,315	£5,893	£5,958	£3,977
	Incl. VAT	£3,310	£1,733	£9,817	£6,887	£7,028	£4,713
	VAT	£495	£245	£1,501	£994	£1,070	£736
Chelmsford	Excl. VAT	£2,004	£1,585	£12,653	£9,672	£9,671	£3,584
	Incl. VAT	£2,297	£1,862	£14,646	£11,364	£11,188	£4,023
	VAT	£293	£277	£1,994	£1,692	£1,517	£439
Derby	Excl. VAT	.	.	£6,661	£1,309	£6,661	£1,309
	Incl. VAT	.	.	£7,826	£1,538	£7,826	£1,538
	VAT	.	.	£1,166	£229	£1,166	£229
Durham	Excl. VAT	£2,066	£1,830	£51,989	£2,622	£22,623	£1,830
	Incl. VAT	£2,397	£2,150	£59,072	£3,081	£25,734	£2,150
	VAT	£332	£320	£7,083	£459	£3,112	£320

Table 8 : Cont.

		Unlisted		Listed		All	
		Mean	Median	Mean	Median	Mean	Median
Ely	Excl. VAT	£3,362	£1,932	£5,670	£4,908	£4,977	£3,741
	Incl. VAT	£3,950	£2,271	£6,687	£5,767	£5,866	£4,395
	VAT	£588	£338	£1,018	£859	£889	£655
Exeter	Excl. VAT	£8,141	£317	£5,059	£1,322	£5,269	£1,253
	Incl. VAT	£9,560	£364	£5,819	£1,543	£6,074	£1,467
	VAT	£1,419	£47	£760	£200	£805	£198
Gloucester	Excl. VAT	£2,529	£1,542	£3,801	£2,378	£3,502	£1,626
	Incl. VAT	£2,971	£1,811	£4,473	£2,924	£4,119	£1,911
	VAT	£442	£270	£672	£460	£618	£285
Guildford	Excl. VAT	£5,145	£3,513	£25,167	£2,928	£17,466	£2,928
	Incl. VAT	£6,048	£4,128	£29,571	£3,440	£20,524	£3,440
	VAT	£903	£615	£4,404	£512	£3,058	£512
Hereford	Excl. VAT	£1,653	£779	£6,265	£788	£4,661	£788
	Incl. VAT	£1,986	£915	£7,216	£925	£5,397	£925
	VAT	£332	£136	£951	£137	£736	£137
Leicester	Excl. VAT	£5,979	£5,979	£6,072	£3,527	£6,069	£3,527
	Incl. VAT	£7,026	£7,026	£7,151	£4,144	£7,146	£4,144
	VAT	£1,046	£1,046	£1,079	£617	£1,078	£617
Lichfield	Excl. VAT	£10,970	£6,306	£12,899	£4,297	£12,427	£4,297
	Incl. VAT	£12,749	£7,409	£15,144	£5,059	£14,557	£5,059
	VAT	£1,779	£1,103	£2,244	£734	£2,130	£734
Lincoln	Excl. VAT	£606	£504	£6,284	£3,032	£5,089	£2,619
	Incl. VAT	£701	£592	£7,326	£3,562	£5,932	£3,028
	VAT	£95	£88	£1,043	£530	£843	£409
Liverpool	Excl. VAT	£13,287	£5,912	£73,697	£29,273	£46,238	£14,590
	Incl. VAT	£15,529	£6,528	£86,572	£34,396	£54,280	£17,143
	VAT	£2,242	£616	£12,875	£5,123	£8,041	£2,553
London	Excl. VAT	£27,675	£6,392	£52,987	£6,851	£41,175	£6,392
	Incl. VAT	£32,520	£7,511	£62,246	£8,050	£48,374	£7,511
	VAT	£4,845	£1,119	£9,258	£1,199	£7,199	£1,119
Manchester	Excl. VAT	£2,139	£2,511	£2,346	£1,674	£2,208	£2,244
	Incl. VAT	£2,406	£2,511	£2,756	£1,967	£2,523	£2,417
	VAT	£267	£73	£410	£293	£315	£202

Table 8 : Cont.

		Unlisted		Listed		All	
		Mean	Median	Mean	Median	Mean	Median
Newcastle	Excl. VAT	£53,127	£3,521	£50,509	£7,798	£51,516	£3,521
	Incl. VAT	£62,428	£4,160	£53,612	£9,262	£57,003	£4,160
	VAT	£9,302	£638	£3,103	£1,465	£5,487	£638
Oxford	Excl. VAT	.	.	£9,464	£2,681	£9,464	£2,681
	Incl. VAT	.	.	£11,105	£3,150	£11,105	£3,150
	VAT	.	.	£1,641	£469	£1,641	£469
Peterborough	Excl. VAT	£269	£298	£9,791	£3,337	£8,521	£1,689
	Incl. VAT	£316	£350	£11,264	£3,921	£9,804	£1,984
	VAT	£47	£52	£1,473	£511	£1,283	£295
Portsmouth	Excl. VAT	£2,144	£749	£6,301	£2,905	£4,454	£1,722
	Incl. VAT	£2,336	£881	£7,405	£3,413	£5,152	£2,023
	VAT	£192	£132	£1,104	£508	£699	£301
Ripon & Leeds	Excl. VAT	£4,947	£2,796	£7,264	£2,326	£6,827	£2,578
	Incl. VAT	£5,831	£3,285	£8,410	£2,723	£7,923	£3,029
	VAT	£884	£489	£1,146	£397	£1,096	£451
Rochester	Excl. VAT	£7,475	£2,314	£10,139	£1,976	£8,696	£2,314
	Incl. VAT	£8,662	£2,719	£11,913	£2,322	£10,152	£2,719
	VAT	£1,187	£405	£1,774	£346	£1,456	£405
Salisbury	Excl. VAT	£2,047	£1,283	£6,521	£1,522	£5,669	£1,408
	Incl. VAT	£2,377	£1,451	£7,655	£1,788	£6,650	£1,654
	VAT	£330	£179	£1,134	£266	£981	£246
Sheffield	Excl. VAT	£14,780	£985	£10,450	£10,000	£12,073	£4,166
	Incl. VAT	£17,366	£1,157	£12,165	£11,667	£14,115	£4,674
	VAT	£2,586	£172	£1,715	£1,667	£2,042	£661
Southwark	Excl. VAT	£43,133	£6,600	£2,441	£1,830	£14,649	£2,311
	Incl. VAT	£50,180	£6,600	£2,771	£2,150	£16,994	£2,716
	VAT	£7,047	£140	£330	£320	£2,345	£320
St Albans	Excl. VAT	£4,784	£2,858	£10,627	£9,866	£8,436	£8,636
	Incl. VAT	£5,621	£3,358	£12,414	£11,758	£9,867	£10,171
	VAT	£836	£500	£1,787	£1,675	£1,431	£1,323
St Edmundsbury & Ipswich	Excl. VAT	£1,749	£1,749	£9,319	£2,808	£8,831	£2,808
	Incl. VAT	£2,055	£2,055	£10,862	£3,299	£10,294	£3,299
	VAT	£306	£306	£1,543	£399	£1,463	£399

Table 8 : Cont.

		Unlisted		Listed		All	
		Mean	Median	Mean	Median	Mean	Median
Truro	Excl. VAT	.	.	£10,722	£771	£10,722	£771
	Incl. VAT	.	.	£12,589	£906	£12,589	£906
	VAT	.	.	£1,867	£135	£1,867	£135
Wakefield	Excl. VAT	£1,474	£1,050	£6,230	£1,090	£4,447	£1,070
	Incl. VAT	£1,743	£1,253	£7,262	£1,282	£5,192	£1,267
	VAT	£269	£215	£1,032	£192	£746	£204
Winchester	Excl. VAT	£9,624	£7,407	£8,641	£2,366	£8,887	£3,691
	Incl. VAT	£11,315	£8,703	£9,587	£2,780	£10,019	£4,355
	VAT	£1,691	£1,296	£945	£414	£1,132	£664
Worcester	Excl. VAT	£8,770	£9,747	£29,566	£21,299	£23,167	£13,025
	Incl. VAT	£10,301	£11,452	£34,423	£24,986	£27,001	£15,304
	VAT	£1,531	£1,706	£4,857	£3,687	£3,834	£2,279
York	Excl. VAT	£10,230	£852	£21,649	£1,088	£17,843	£1,088
	Incl. VAT	£12,021	£1,003	£25,440	£1,279	£20,967	£1,279
	VAT	£1,791	£151	£3,791	£190	£3,124	£190
All	Excl. VAT	£8,558	£1,613	£11,177	£2,626	£10,474	£2,366
	Incl. VAT	£10,021	£1,862	£12,942	£3,085	£12,158	£2,723
	VAT	£1,463	£256	£1,765	£455	£1,684	£395

Basis : Churches incurring such expenditure.

Table 9 : Church of England Parish Churches - Distribution of Expenditure per Church on Building Repair Work, by Diocese

(Row percentages)

	Up to £1k	£1-5k	£5-10k	£10-15k	£15-20k	£20-25k	£25-50k	£50-75k	£75-100k	£100-150k	Over £150k	Total
Bath & Wells	25.5	29.8	19.1	8.5	2.1		12.8			2.1		100.0
Birmingham	28.6	28.6	21.4				7.1			7.1	7.1	100.0
Blackburn	27.3	40.9	13.6	9.1	4.5			4.5				100.0
Bradford	37.0	33.3	7.4	11.1		11.1						100.0
Bristol	46.9	31.3	12.5	9.4								100.0
Canterbury	20.0	40.0	13.3	6.7	6.7	6.7				6.7		100.0
Carlisle	39.5	36.8	7.9		2.6	5.3	2.6	5.3				100.0
Chichester	14.3	39.3	32.1	7.1		3.6		3.6				100.0
Chelmsford	25.9	29.6	7.4	18.5	7.4			3.7	7.4			100.0
Derby	23.8	52.4		9.5				14.3				100.0
Durham	31.6	42.1	10.5		5.3		5.3				5.3	100.0
Ely	20.0	30.0	25.0	25.0								100.0
Exeter	40.9	29.5	13.6	6.8	2.3		4.5		2.3			100.0
Gloucester	29.4	52.9	11.8				5.9					100.0
Guilford	23.1	38.5	15.4			7.7			7.7	7.7		100.0
Hereford	68.0	12.0	8.0	4.0		4.0		4.0				100.0
Leicester	18.5	33.3	33.3	7.4	3.7			3.7				100.0
Lichfield	24.5	24.5	10.2	14.3	6.1	2.0	8.2	8.2		2.0		100.0
Lincoln	30.0	35.0	10.0	5.0	5.0	10.0	5.0					100.0
Liverpool	8.3	16.7	8.3	8.3	25.0		8.3	16.7			8.3	100.0
London	20.0	20.0	13.3	6.7			13.3	6.7	13.3		6.7	100.0
Manchester	27.8	61.1	11.1									100.0
Newcastle	15.4	38.5	7.7		7.7	7.7	7.7				15.4	100.0
Oxford	37.9	24.1	3.4	6.9	13.8		10.3		3.4			100.0
Peterborough	43.3	20.0	10.0	3.3	3.3	13.3		3.3	3.3			100.0
Portsmouth	22.2	44.4	11.1	11.1	11.1							100.0
Ripon & Leeds	24.5	41.5	15.1	5.7	1.9	1.9	7.5	1.9				100.0
Rochester	12.0	48.0	12.0	8.0		8.0	8.0	4.0				100.0
Salisbury	31.8	36.4	13.6		4.5	9.1	4.5					100.0
Sheffield	16.7	37.5	4.2	20.8	4.2	4.2	8.3			4.2		100.0
Southwark	20.0	50.0	20.0							10.0		100.0
St Albans	11.1	27.8	5.6	38.9		5.6	11.1					100.0
St Edmundsbury & Ipswich	22.6	41.9	9.7	3.2		6.5	9.7	6.5				100.0
Truro	54.1	24.3	10.8		2.7		2.7		2.7		2.7	100.0
Wakefield	25.0	50.0			25.0							100.0
Winchester	23.8	28.6	14.3	23.8			4.8		4.8			100.0
Worcester		23.1	15.4	7.7	7.7	30.8		7.7		7.7		100.0
York	41.7	25.0	8.3		8.3		8.3				8.3	100.0
Overall	29.2	33.7	12.6	7.8	3.4	3.3	5.0	2.3	0.9	0.9	0.8	100.0

Basis : Relevant expenditure including VAT.

Table 10 : Church of England Parish Churches - Average Expenditure per Church on Maintenance, by Diocese and Listed Status

		Unlisted		Listed		All	
		Mean	Median	Mean	Median	Mean	Median
Bath & Wells	Excl. VAT	£1,045	£629	£1,083	£829	£1,077	£793
	Incl. VAT	£1,154	£739	£1,195	£958	£1,188	£897
	VAT	£109	£71	£112	£78	£112	£78
Birmingham	Excl. VAT	£3,119	£3,262	£4,651	£3,698	£3,693	£3,262
	Incl. VAT	£3,499	£3,509	£5,260	£4,114	£4,159	£3,519
	VAT	£381	£235	£608	£418	£466	£347
Blackburn	Excl. VAT	£2,561	£3,051	£2,359	£1,723	£2,445	£1,892
	Incl. VAT	£2,835	£3,428	£2,538	£1,886	£2,665	£2,039
	VAT	£274	£127	£180	£153	£220	£146
Bradford	Excl. VAT	£1,560	£1,060	£2,232	£1,753	£1,859	£1,213
	Incl. VAT	£1,744	£1,113	£2,518	£1,851	£2,088	£1,331
	VAT	£184	£72	£286	£201	£229	£148
Bristol	Excl. VAT	£2,289	£2,581	£1,049	£660	£1,439	£1,062
	Incl. VAT	£2,529	£2,780	£1,152	£716	£1,585	£1,172
	VAT	£240	£200	£103	£56	£146	£94
Canterbury	Excl. VAT	£1,814	£1,814	£2,707	£1,592	£2,655	£1,650
	Incl. VAT	£2,111	£2,111	£3,082	£1,802	£3,025	£1,878
	VAT	£297	£297	£375	£124	£370	£143
Carlisle	Excl. VAT	£920	£486	£1,569	£1,263	£1,297	£703
	Incl. VAT	£998	£533	£1,698	£1,335	£1,405	£750
	VAT	£78	£44	£130	£64	£108	£56
Chichester	Excl. VAT	£1,659	£1,336	£2,965	£2,023	£2,417	£1,830
	Incl. VAT	£1,904	£1,512	£3,307	£2,214	£2,719	£1,958
	VAT	£244	£128	£342	£166	£301	£166
Chelmsford	Excl. VAT	£1,533	£1,459	£1,976	£1,150	£1,845	£1,296
	Incl. VAT	£1,674	£1,582	£2,222	£1,226	£2,060	£1,371
	VAT	£141	£111	£247	£115	£215	£115
Derby	Excl. VAT	£1,181	£1,271	£1,964	£1,583	£1,852	£1,557
	Incl. VAT	£1,309	£1,451	£2,175	£1,730	£2,052	£1,730
	VAT	£128	£180	£211	£121	£200	£121
Durham	Excl. VAT	£4,091	£3,246	£3,525	£3,063	£3,808	£3,246
	Incl. VAT	£4,378	£3,571	£3,886	£3,477	£4,132	£3,571
	VAT	£286	£318	£361	£326	£324	£318

Table 10 : Cont.

		Unlisted		Listed		All	
		Mean	Median	Mean	Median	Mean	Median
Ely	Excl. VAT	£1,660	£1,431	£2,741	£1,437	£2,492	£1,437
	Incl. VAT	£1,798	£1,520	£3,074	£1,576	£2,779	£1,576
	VAT	£138	£128	£332	£111	£288	£111
Exeter	Excl. VAT	£477	£197	£951	£784	£903	£742
	Incl. VAT	£542	£207	£1,044	£870	£994	£845
	VAT	£65	£10	£93	£75	£90	£71
Gloucester	Excl. VAT	£1,565	£1,758	£1,086	£970	£1,237	£974
	Incl. VAT	£1,765	£1,997	£1,187	£1,060	£1,370	£1,144
	VAT	£200	£208	£101	£90	£132	£118
Guildford	Excl. VAT	£3,413	£2,251	£3,575	£3,222	£3,510	£2,820
	Incl. VAT	£3,808	£2,580	£3,979	£3,633	£3,910	£3,241
	VAT	£396	£208	£403	£411	£400	£367
Hereford	Excl. VAT	£384	£351	£801	£604	£643	£541
	Incl. VAT	£423	£376	£914	£683	£728	£617
	VAT	£38	£20	£113	£56	£84	£52
Leicester	Excl. VAT	£215	£215	£704	£611	£671	£583
	Incl. VAT	£231	£231	£790	£642	£753	£621
	VAT	£16	£16	£86	£44	£81	£42
Lichfield	Excl. VAT	£2,152	£1,667	£2,391	£1,566	£2,327	£1,605
	Incl. VAT	£2,383	£1,798	£2,670	£1,829	£2,593	£1,814
	VAT	£231	£133	£279	£167	£266	£157
Lincoln	Excl. VAT	£487	£313	£1,147	£1,142	£975	£1,000
	Incl. VAT	£546	£344	£1,279	£1,237	£1,088	£1,080
	VAT	£59	£31	£132	£117	£113	£86
Liverpool	Excl. VAT	£5,018	£4,549	£4,241	£4,221	£4,574	£4,221
	Incl. VAT	£5,573	£5,055	£4,760	£4,555	£5,109	£4,555
	VAT	£556	£507	£519	£418	£535	£418
London	Excl. VAT	£3,290	£2,221	£5,493	£5,021	£4,529	£4,456
	Incl. VAT	£3,684	£2,523	£6,192	£5,605	£5,095	£4,893
	VAT	£394	£302	£700	£367	£566	£362
Manchester	Excl. VAT	£2,665	£2,370	£4,480	£4,665	£3,242	£2,433
	Incl. VAT	£3,006	£2,585	£4,894	£5,322	£3,607	£2,871
	VAT	£341	£215	£414	£358	£364	£250

Table 10 : Cont.

		Unlisted		Listed		All	
		Mean	Median	Mean	Median	Mean	Median
Newcastle	Excl. VAT	£1,580	£1,252	£3,111	£2,642	£2,386	£2,007
	Incl. VAT	£1,764	£1,387	£3,426	£2,849	£2,639	£2,205
	VAT	£184	£135	£315	£257	£253	£239
Oxford	Excl. VAT	£1,728	£1,342	£1,640	£982	£1,649	£987
	Incl. VAT	£1,869	£1,501	£1,824	£1,124	£1,829	£1,124
	VAT	£141	£128	£184	£64	£179	£64
Peterborough	Excl. VAT	£1,250	£1,280	£1,846	£900	£1,761	£937
	Incl. VAT	£1,383	£1,454	£2,003	£969	£1,914	£997
	VAT	£134	£136	£156	£71	£153	£83
Portsmouth	Excl. VAT	£2,695	£2,835	£1,740	£1,337	£2,255	£1,692
	Incl. VAT	£3,008	£3,108	£1,964	£1,537	£2,526	£1,909
	VAT	£313	£273	£224	£200	£272	£217
Ripon & Leeds	Excl. VAT	£1,489	£1,446	£2,062	£1,174	£1,925	£1,174
	Incl. VAT	£1,637	£1,601	£2,278	£1,380	£2,124	£1,380
	VAT	£148	£118	£216	£116	£199	£116
Rochester	Excl. VAT	£3,643	£3,110	£3,691	£2,707	£3,666	£3,110
	Incl. VAT	£4,010	£3,272	£4,062	£2,841	£4,035	£3,272
	VAT	£367	£223	£371	£154	£369	£162
Salisbury	Excl. VAT	£363	£422	£788	£605	£714	£463
	Incl. VAT	£386	£452	£855	£642	£775	£486
	VAT	£23	£25	£68	£30	£60	£29
Sheffield	Excl. VAT	£2,890	£2,724	£2,814	£2,428	£2,844	£2,512
	Incl. VAT	£3,304	£2,860	£3,083	£2,619	£3,170	£2,739
	VAT	£414	£270	£269	£213	£326	£228
Southwark	Excl. VAT	£8,527	£7,934	£6,830	£6,952	£7,557	£6,952
	Incl. VAT	£9,768	£8,595	£7,648	£7,642	£8,557	£7,642
	VAT	£1,242	£661	£817	£883	£999	£797
St Albans	Excl. VAT	£1,927	£1,412	£2,537	£860	£2,275	£1,037
	Incl. VAT	£2,129	£1,554	£2,880	£1,002	£2,559	£1,257
	VAT	£203	£142	£344	£109	£283	£129
St Edmundsbury & Ipswich	Excl. VAT	£854	£854	£2,378	£1,243	£2,302	£1,243
	Incl. VAT	£898	£898	£2,582	£1,369	£2,498	£1,369
	VAT	£44	£44	£204	£69	£196	£69

Table 10 : Cont.

		Unlisted		Listed		All	
		Mean	Median	Mean	Median	Mean	Median
Truro	Excl. VAT	£1,279	£1,279	£2,257	£742	£2,232	£744
	Incl. VAT	£1,386	£1,386	£2,518	£844	£2,489	£845
	VAT	£107	£107	£261	£78	£257	£82
Wakefield	Excl. VAT	£1,877	£1,167	£5,984	£1,789	£4,341	£1,629
	Incl. VAT	£2,076	£1,326	£6,795	£2,008	£4,908	£1,722
	VAT	£199	£168	£811	£219	£566	£168
Winchester	Excl. VAT	£3,186	£3,228	£3,112	£1,453	£3,129	£1,739
	Incl. VAT	£3,556	£3,559	£3,398	£1,612	£3,434	£2,041
	VAT	£370	£331	£286	£159	£305	£181
Worcester	Excl. VAT	£2,653	£2,270	£2,437	£1,831	£2,499	£1,950
	Incl. VAT	£2,855	£2,403	£2,785	£2,103	£2,805	£2,188
	VAT	£202	£133	£348	£212	£306	£191
York	Excl. VAT	£940	£650	£3,246	£2,272	£2,525	£1,612
	Incl. VAT	£1,034	£683	£3,422	£2,550	£2,675	£1,774
	VAT	£94	£32	£176	£162	£150	£119
All	Excl. VAT	£2,150	£1,305	£2,127	£1,174	£2,134	£1,207
	Incl. VAT	£2,392	£1,474	£2,358	£1,287	£2,368	£1,339
	VAT	£241	£133	£230	£110	£234	£115

Table 11 : Church of England Parish Churches – Distribution of Expenditure per Church on Maintenance, by Diocese*(Row percentages)*

	Up to £1k	£1-2k	£2-3k	£3-4k	£4-5k	£5-6k	£6-7k	£7-8k	£8-9k	£9-10k	Over £10k	Total
Bath & Wells	57.1	26.8	7.1	7.1		1.8						100.0
Birmingham	12.5	18.8		31.3	12.5		6.3		12.5		6.3	100.0
Blackburn	13.6	31.8	18.2	22.7		9.1	4.5					100.0
Bradford	36.7	30.0	13.3	10.0			6.7		3.3			100.0
Bristol	52.6	21.1	10.5	13.2			2.6					100.0
Canterbury	38.9	16.7	22.2			5.6	5.6			5.6	5.6	100.0
Carlisle	54.5	25.0	13.6		2.3	2.3				2.3		100.0
Chichester	26.7	30.0	13.3	23.3		3.3					3.3	100.0
Chelmsford	37.9	13.8	20.7	6.9	13.8			3.4		3.4		100.0
Derby	29.7	35.1	10.8	16.2	2.7		2.7			2.7		100.0
Durham	13.6	9.1	13.6	18.2	22.7		18.2				4.5	100.0
Ely	23.1	38.5	19.2	3.8	3.8	7.7					3.8	100.0
Exeter	58.0	34.0	6.0		2.0							100.0
Gloucester	36.8	36.8	21.1	5.3								100.0
Guildford	20.0	6.7	20.0	26.7	6.7		6.7				13.3	100.0
Hereford	87.5	5.0	5.0		2.5							100.0
Leicester	76.7	20.0		3.3								100.0
Lichfield	31.6	28.1	14.0	12.3	3.5	3.5	1.8			1.8	3.6	100.0
Lincoln	50.0	41.7		4.2	4.2							100.0
Liverpool	6.7		13.3	20.0	13.3	6.7	20.0	6.7	6.7		6.7	100.0
London	12.5	12.5	12.5	6.3	6.3	12.5	12.5		12.5	6.3	6.3	100.0
Manchester	31.8	4.5	22.7	9.1	4.5	4.5	4.5	4.5	4.5	4.5	4.5	100.0
Newcastle	35.0	5.0	30.0	5.0	15.0	5.0				5.0		100.0
Oxford	50.0	27.5	7.5	5.0		2.5	2.5	2.5			2.5	100.0
Peterborough	52.8	22.2	8.3		5.6	8.3					2.8	100.0
Portsmouth		53.8	7.7	30.8				7.7				100.0
Ripon & Leeds	39.2	27.5	7.8	11.8	5.9	3.9	2.0				2.0	100.0
Rochester		30.8	15.4	11.5	3.8	7.7	3.8	11.5	7.7		7.6	100.0
Salisbury	73.3	20.0	6.7									100.0
Sheffield	14.3	28.6	14.3	3.6	25.0	3.6	3.6	7.1				100.0
Southwark	7.1	14.3				14.3	14.3		21.4		28.6	100.0
St Albans	43.5	26.1	4.3	8.7	4.3	4.3			4.3		4.3	100.0
St Edmundsbury & Ipswich	37.5	25.0	17.5	2.5		5.0	5.0	2.5	2.5		2.5	100.0
Truro	57.1	26.2	7.1	4.8	2.4						2.4	100.0
Wakefield	20.0	40.0	10.0		10.0				10.0		10.0	100.0
Winchester	26.1	17.4	13.0	8.7	8.7	4.3	4.3	13.0			4.3	100.0
Worcester	7.1	42.9	21.4	7.1	7.1	7.1				7.1		100.0
York	43.8	6.3	37.5			6.3					6.3	100.0
Overall	40.0	24.3	11.8	8.0	4.3	3.0	2.6	1.3	1.4	0.8	2.5	100.0

Basis : Relevant expenditure including VAT.

Table 12 : Church of England Parish Churches – Overall Effective Average Rates of VAT on Building Repair Work and Maintenance, by Diocese

(Unweighted average percentages)

	Building Repair Work	Maintenance
Bath & Wells	16.1 %	10.8 %
Birmingham	15.5 %	10.4 %
Blackburn	17.5 %	8.0 %
Bradford	17.1 %	13.0 %
Bristol	15.9 %	9.0 %
Canterbury	17.3 %	10.9 %
Carlisle	16.0 %	8.1 %
Chichester	17.6 %	11.3 %
Chelmsford	16.3 %	10.1 %
Derby	17.4 %	9.6 %
Durham	16.0 %	9.3 %
Ely	17.8 %	9.3 %
Exeter	15.5 %	10.0 %
Gloucester	17.1 %	10.8 %
Guildford	17.8 %	10.2 %
Hereford	17.7 %	10.7 %
Leicester	17.8 %	11.0 %
Lichfield	16.4 %	11.0 %
Lincoln	15.9 %	9.9 %
Liverpool	16.9 %	10.5 %
London	17.5 %	11.0 %
Manchester	15.0 %	11.5 %
Newcastle	16.5 %	10.2 %
Oxford	16.5 %	10.1 %
Peterborough	16.7 %	9.3 %
Portsmouth	16.3 %	11.2 %
Ripon & Leeds	17.1 %	9.9 %
Rochester	17.3 %	8.9 %
Salisbury	16.0 %	7.3 %
Sheffield	16.5 %	10.6 %
Southwark	14.1 %	12.6 %
St Albans	17.4 %	12.2 %
St Edmundsbury & Ipswich	16.7 %	8.3 %
Truro	17.3 %	10.6 %
Wakefield	17.7 %	11.6 %
Winchester	16.2 %	11.3 %
Worcester	16.7 %	11.4 %
York	17.8 %	7.3 %
All	16.7 %	10.1 %

Table 13 : Church of England Cathedrals – Average Expenditure per Cathedral on Building Repair Work and Maintenance

		Mean	Median
Building Repair Work	Excl. VAT	£191,509	£121,539
	Incl. VAT	£207,786	£135,132
	VAT	£16,278	£11,563
Maintenance	Excl. VAT	£74,639	£31,722
	Incl. VAT	£80,302	£33,354
	VAT	£5,662	£2,594

Basis : Cathedrals incurring relevant expenditure.

Table 14 : Church of England Cathedrals – Distribution of Expenditure per Cathedral on Building Repair Work

Column percentages

Up to £1,000	-
£1,000 - £5,000	-
£5,000 - £10,000	4.3%
£10,000 - £15,000	4.3%
£15,000 - £20,000	4.3%
£20,000 - £25,000	8.7%
£25,000 - £50,000	4.3%
£50,000 - £75,000	13.1%
£75,000 - £100,000	-
£100,000 - £150,000	17.5%
£150,000 - £200,000	8.7%
£200,000 - £250,000	4.3%
£250,000 - £300,000	8.7%
£300,000 - £350,000	4.3%
£350,000 - £400,000	8.7%
Over £400,000	8.7%
Total	100.0%

Basis : Expenditure including VAT.

Table 15 : Church of England Cathedrals – Distribution of Expenditure per Cathedral on Maintenance

Column percentages

Up to £1,000	-
£1,000 - £2,000	-
£2,000 - £3,000	-
£3,000 - £4,000	-
£4,000 - £5,000	-
£5,000 - £6,000	-
£6,000 - £7,000	-
£7,000 - £8,000	5.0%
£8,000 - £9,000	-
£9,000 - £10,000	-
£10,000 - £15,000	20.0%
£15,000 - £20,000	10.0%
£20,000 - £25,000	15.0%
£25,000 - £50,000	10.0%
Over £50,000	40.0%
Total	100.0%

Basis : Expenditure including VAT.

Table 16 : The Church of Scotland – Average Expenditure per Church on Building Repair Work, by Listed Status

	Unlisted		Listed		All	
	Mean	Median	Mean	Median	Mean	Median
Excl. VAT	£5,143	£2,186	£11,255	£2,376	£9,285	£2,296
Incl. VAT	£6,017	£2,628	£13,208	£2,792	£10,890	£2,687
VAT	£874	£355	£1,953	£388	£1,605	£372

Basis : Churches incurring relevant expenditure.

Table 17 : The Church of Scotland – Distribution of Expenditure per Church on Building Repair Work, by Listed Status*(Column percentages)*

	Unlisted	Listed
Up to £1,000	24.4%	29.0%
£1,000 - £5,000	44.9%	34.7%
£5,000 - £10,000	18.2%	17.2%
£10,000 - £15,000	4.0%	4.4%
£15,000 - £20,000	1.3%	3.6%
£20,000 - £25,000	2.2%	2.3%
£25,000 - £50,000	3.6%	4.4%
£50,000 - £75,000	0.4%	1.5%
£75,000 - £100,000	0.9%	1.5%
Over £100,000	-	1.4%
Total	100.0%	100.0%

*Basis : Expenditure including VAT.***Table 18 : The Church of Scotland – Average Expenditure per Church on Maintenance, by Listed Status**

	Unlisted		Listed		All	
	Mean	Median	Mean	Median	Mean	Median
Excl. VAT	£2,494	£1,923	£2,478	£1,406	£2,483	£1,631
Incl. VAT	£2,736	£2,080	£2,720	£1,546	£2,725	£1,770
VAT	£242	£144	£242	£107	£242	£121

Table 19 : The Church of Scotland – Distribution of Expenditure per Church on Maintenance, by Listed Status*(Column percentages)*

	Unlisted	Listed
Up to £1,000	24.0%	37.4%
£1,000 - £2,000	24.0%	21.4%
£2,000 - £3,000	20.3%	11.4%
£3,000 - £4,000	13.0%	9.2%
£4,000 - £5,000	6.2%	6.0%
£5,000 - £6,000	4.1%	2.2%
£6,000 - £7,000	2.8%	3.6%
£7,000 - £8,000	0.8%	1.8%
£8,000 - £9,000	1.2%	1.0%
£9,000 - £10,000	0.4%	1.0%
£10,000 - £15,000	2.8%	3.8%
£15,000 - £20,000	0.4%	0.8%
£20,000 - £25,000	-	0.4%
Total	100.0%	100.0%

*Basis : Expenditure including VAT.***Table 20 : The Church of Scotland - Overall Effective Average Rates of VAT on Building Repair Work and Maintenance, by Listed Status***(Unweighted average percentages)*

	Unlisted	Listed	All
Building Repair Work	16.5%	17.0%	16.8%
Maintenance	8.8%	8.6%	8.7%

Table 21 : The Church in Wales – Average Expenditure per Church on Building Repair Work and Maintenance

		Mean	Median
Building Repair Work	Excl. VAT	£30,883	£2,770
	Incl. VAT	£36,288	£3,050
	VAT	£5,405	£308
Maintenance	Excl. VAT	£1,142	£858
	Incl. VAT	£1,275	£960
	VAT	£134	£45

Basis : Churches incurring relevant expenditure.

Table 22 : The Presbyterian Church in Ireland – Average Expenditure per Church on Building Repair Work, by Listed Status

	Unlisted		Listed		Aggregate	
	Mean	Median	Mean	Median	Mean	Median
Excl. VAT	£15,951	£4,730	£18,226	£4,800	£16,742	£4,766
Incl. VAT	£18,460	£5,557	£21,538	£5,648	£19,531	£5,607
VAT	£2,510	£767	£3,312	£886	£2,789	£804

Basis : Churches incurring relevant expenditure.

Table 23 : The Presbyterian Church in Ireland – Distribution of Expenditure per Church on Building Repair Work, by Listed Status*(Column percentages)*

	Unlisted	Listed
Up to £1,000	15.6%	8.3%
£1,000 - £5,000	28.9%	37.5%
£5,000 - £10,000	21.1%	10.4%
£10,000 - £15,000	6.7%	12.5%
£15,000 - £20,000	7.8%	6.3%
£20,000 - £25,000	3.3%	2.1%
£25,000 - £50,000	6.7%	12.5%
£50,000 - £75,000	3.3%	4.2%
£75,000 - £100,000	2.2%	2.1%
Over £100,000	4.4%	4.2%
Total	100.0%	100.0%

*Basis : Expenditure including VAT.***Table 24 : The Presbyterian Church in Ireland – Average Expenditure per Church on Maintenance, by Listed Status**

	Unlisted		Listed		Aggregate	
	Mean	Median	Mean	Median	Mean	Median
Excl. VAT	£3,593	£2,529	£5,465	£3,530	£4,281	£2,920
Incl. VAT	£4,018	£2,767	£6,181	£3,736	£4,814	£3,161
VAT	£426	£244	£717	£347	£533	£263

Table 25 : The Presbyterian Church in Ireland – Distribution of Expenditure per Church on Maintenance, by Listed Status

(Column percentages)

	Unlisted	Listed
Up to £1,000	18.4%	10.5%
£1,000 - £2,000	17.3%	5.3%
£2,000 - £3,000	16.3%	24.5%
£3,000 - £4,000	13.3%	15.7%
£4,000 - £5,000	10.2%	10.5%
£5,000 - £6,000	7.1%	8.8%
£6,000 - £7,000	5.1%	3.5%
£7,000 - £8,000	1.0%	5.3%
£8,000 - £9,000	1.0%	3.5%
£9,000 - £10,000	1.0%	1.8%
£10,000 - £15,000	7.1%	7.0%
£15,000 - £20,000	1.0%	-
£20,000 - £25,000	-	-
£25,000 - £50,000	1.0%	1.8%
Over £50,000	-	1.8%
Total	100.0%	100.0%

Basis : Expenditure including VAT.

Table 26 : The Presbyterian Church in Ireland - Overall Effective Average Rates of VAT on Building Repair Work and Maintenance, by Listed Status

(Unweighted average percentages)

	Unlisted	Listed	All
Building Repair Work	16.8%	17.2%	16.9%
Maintenance	10.6%	10.7%	10.6%

Table 27 : The Roman Catholic Church – Average Expenditure per Church on Building Repair Work and Maintenance, by Diocese

Diocese		Building Repair Work		Maintenance	
		Mean	Median	Mean	Median
Northampton	Excl. VAT	£5,246	-	-	-
	Incl. VAT	£6,354	-	-	-
	VAT	£1,108	-	-	-
Portsmouth	Excl. VAT	£1,512	-	-	-
	Incl. VAT	£1,777	-	-	-
	VAT	£265	-	-	-
Other Dioceses	Excl. VAT	£26,311	£16,398	£5,442	£3,857
	Incl. VAT	£29,615	£19,269	£6,219	£4,099
	VAT	£3,304	£1,910	£776	£402

Basis : Churches incurring relevant expenditure.

Table 28 : The Roman Catholic Church – Distribution of Expenditure per Church on Building Repair Work

(Column percentages)

Up to £1,000	-
£1,000 - £5,000	20.0%
£5,000 - £10,000	8.0%
£10,000 - £15,000	18.0%
£15,000 - £20,000	6.0%
£20,000 - £25,000	-
£25,000 - £50,000	30.0%
£50,000 - £75,000	8.0%
£75,000 - £100,000	8.0%
Over £100,000	2.0%
Total	100.0%

Basis : Expenditure including VAT.

Table 29 : The Roman Catholic Church – Distribution of Expenditure per Church on Maintenance*(Column percentages)*

Up to £1,000	7.5%
£1,000 - £2,000	15.1%
£2,000 - £3,000	13.2%
£3,000 - £4,000	11.3%
£4,000 - £5,000	13.2%
£5,000 - £6,000	7.5%
£6,000 - £7,000	5.7%
£7,000 - £8,000	3.8%
£8,000 - £9,000	9.4%
£9,000 - £10,000	1.9%
£10,000 - £15,000	5.7%
£15,000 - £20,000	-
£20,000 - £25,000	1.9%
£25,000 - £50,000	3.8%
Total	100.0%

*Basis : Expenditure including VAT.***Table 30 : The Baptist Union – Responses, by Region and Listed Status***(Row percentages)*

	Unlisted	Listed	Total
East Midlands	81.1%	18.9%	100.0%
London	87.8%	12.2%	100.0%
Total	84.0%	16.0%	100.0%

Table 31 : The Baptist Union – Building Repair Work Done, by Region*(Row percentages)*

	Nil Work Done	Work Done	Aggregate
East Midlands	19.2%	80.8%	100.0%
London	25.0%	75.0%	100.0%
Aggregate	21.7%	78.3%	100.0%

Table 32 : The Baptist Union – Average Expenditure per Church on Building Repair Work, by Region and Listed Status

		Unlisted		Listed		All	
		Mean	Median	Mean	Median	Mean	Median
East Midlands	Excl. VAT	£4,110	£2,052	£4,686	£3,018	£4,233	£2,054
	Incl. VAT	£4,816	£2,411	£5,490	£3,459	£4,960	£2,413
	VAT	£706	£359	£804	£441	£727	£359
London	Excl. VAT	£10,918	£3,829	£6,764	£5,419	£10,364	£3,935
	Incl. VAT	£12,577	£4,505	£7,948	£6,367	£11,960	£4,630
	VAT	£1,660	£676	£1,184	£948	£1,596	£695
Aggregate	Excl. VAT	£7,110	£2,201	£5,325	£3,871	£6,788	£2,616
	Incl. VAT	£8,236	£2,586	£6,247	£4,549	£7,877	£3,073
	VAT	£1,127	£385	£921	£678	£1,090	£439

Basis : Churches incurring relevant expenditure.

Table 33 : The Baptist Union – Distribution of Expenditure per Church on Building Repair Work, by Region*Column percentages*

	East	
	Midlands	London
Up to £1,000	33.3%	13.3%
£1,000 - £5,000	35.7%	40.0%
£5,000 - £10,000	19.0%	10.0%
£10,000 - £15,000	2.4%	20.0%
£15,000 - £20,000	7.1%	3.3%
£20,000 - £25,000	-	-
£25,000 - £50,000	2.4%	10.0%
£50,000 - £75,000	-	-
£75,000 - £100,000	-	3.3%
Total	100.0%	100.0%

*Basis : Expenditure including VAT.***Table 34 : The Baptist Union – Average Expenditure per Church on Maintenance, by Region and Listed Status**

		Unlisted		Listed		All	
		Mean	Median	Mean	Median	Mean	Median
East Midlands	Excl. VAT	£2,317	£1,847	£2,197	£1,687	£2,294	£1,829
	Incl. VAT	£2,521	£1,997	£2,415	£1,873	£2,500	£1,923
	VAT	£204	£126	£218	£184	£207	£127
London	Excl. VAT	£3,541	£2,125	£5,051	£6,185	£3,730	£2,366
	Incl. VAT	£3,860	£2,338	£5,747	£6,802	£4,096	£2,610
	VAT	£319	£236	£697	£617	£366	£266
Aggregate	Excl. VAT	£2,881	£2,029	£3,148	£2,003	£2,925	£2,003
	Incl. VAT	£3,138	£2,185	£3,526	£2,664	£3,202	£2,225
	VAT	£257	£171	£378	£273	£277	£177

Table 35 : The Baptist Union – Distribution of Expenditure per Church on Maintenance, by Region

Column percentages

	East Midlands	London
Up to £1,000	21.6%	5.0%
£1,000 - £2,000	31.4%	22.5%
£2,000 - £3,000	19.6%	30.0%
£3,000 - £4,000	7.8%	10.0%
£4,000 - £5,000	3.9%	2.5%
£5,000 - £6,000	7.8%	5.0%
£6,000 - £7,000	5.9%	7.5%
£7,000 - £8,000	-	2.5%
£8,000 - £9,000	-	5.0%
£9,000 - £10,000	2.0%	5.0%
£10,000 - £15,000	-	2.5%
£15,000 - £20,000	-	2.5%
Over £20,000	-	-
Total	100.0%	100.0%

Basis : Expenditure including VAT.

Table 36 : The Baptist Union – Overall Effective Average Rates of VAT on Building Repair Work and Maintenance, by Region and Listed Status

(Unweighted average percentages)

		Unlisted	Listed	All
Building Repair Work	East Midlands	16.9%	15.2%	16.6%
	London	16.5%	17.5%	16.6%
	Aggregate	16.7%	15.9%	16.6%
Maintenance	East Midlands	8.5%	9.5%	8.7%
	London	10.1%	17.2%	11.0%
	Aggregate	9.3%	12.1%	9.7%

Table 37 : The Methodist Church – Average Expenditure per Church on Building Repair Work and Maintenance, and Overall Effective Average Rates of VAT

		Mean	Median
Building Repair Work	Excl VAT	£6,911	£2,011
	Incl. VAT	£8,161	£2,389
	VAT	£1,250	£321
	Overall VAT Rate *	17.5%	-
Maintenance	Excl VAT	£2,017	£1,275
	Incl. VAT	£2,208	£1,387
	VAT	£191	£92
	Overall VAT Rate *	8.4%	-

(* Unweighted average rates of VAT)

Basis : Churches incurring relevant expenditure.

Table 38 : The Methodist Church – Distribution of Expenditure per Church on Building Repair Work

(Column percentages)

Up to £1,000	29.8%
£1,000 - £5,000	40.4%
£5,000 - £10,000	12.1%
£10,000 - £15,000	5.1%
£15,000 - £20,000	4.0%
£20,000 - £25,000	1.5%
£25,000 - £50,000	5.1%
£50,000 - £75,000	1.0%
£75,000 - £100,000	-
Over £100,000	1.0%
Total	100.0%

Basis : Expenditure including VAT.

Table 39 : The Methodist Church – Distribution of Expenditure per Church on Maintenance

(Column percentages)

Up to £1,000	40.3%
£1,000 - £2,000	20.9%
£2,000 - £3,000	14.7%
£3,000 - £4,000	8.5%
£4,000 - £5,000	3.5%
£5,000 - £6,000	4.7%
£6,000 - £7,000	2.7%
£7,000 - £8,000	1.6%
£8,000 - £9,000	0.8%
£9,000 - £10,000	-
£10,000 - £15,000	1.6%
£15,000 - £20,000	0.8%
Total	100.0%

Basis : Expenditure including VAT.

Table 40: The United Reformed Church – Average Aggregate Expenditure per Church on Building Work and Maintenance, and Overall Effective Average Rates of VAT

	Mean	Median
Excl VAT	£10,999	£5,901
Incl. VAT	£12,813	£6,842
VAT	£1,814	£930
Overall VAT Rate *	15.6%	-

(Unweighted average rate of VAT)*

Basis : Churches incurring relevant expenditure.

Table 41 : The United Reformed Church – Distribution of Aggregate Expenditure per Church on Building Work

(Column percentages)

Up to £1,000	9.9%
£1,000 - £5,000	30.8%
£5,000 - £10,000	22.2%
£10,000 - £15,000	12.6%
£15,000 - £20,000	8.5%
£20,000 - £25,000	4.9%
£25,000 - £50,000	7.0%
£50,000 - £75,000	2.4%
£75,000 - £100,000	0.7%
Over £100,000	1.0%
Total	100.0%

Basis : Expenditure including VAT.

Table 42 : The Free Churches Council – Average Expenditure per Church by Member Congregations on Building Repair Work and Maintenance, and Overall Effective Average Rates of VAT

		Mean	Median
Building Repair Work	Excl. VAT	£5,249	£2,008
	Incl. VAT	£6,065	£2,155
	VAT	£816	£188
	Overall VAT Rate*	14.5%	17.5%
Maintenance	Excl. VAT	£1,393	£1,102
	Incl. VAT	£1,534	£1,157
	VAT	£141	£77
	Overall VAT Rate*	8.3%	6.5%

(* Unweighted average rates of VAT)

Basis : Churches incurring relevant expenditure.

Table 43 : The Free Churches Council – Distribution of Expenditure per Church by Member Congregations on Building Repair Work

(Column percentages)

Up to £1,000	35.5%
£1,000 - £5,000	38.8%
£5,000 - £10,000	16.1%
£10,000 - £15,000	3.2%
£15,000 - £20,000	-
£20,000 - £25,000	-
£25,000 - £50,000	3.2%
£50,000 - £75,000	3.2%
Over £75,000	-
Total	100.0%

Basis : Expenditure including VAT.

Table 44 : The Free Churches Council – Distribution of Expenditure per Church by Member Congregations on Maintenance

(Column percentages)

Up to £1,000	38.5%
£1,000 - £2,000	46.1%
£2,000 - £3,000	7.7%
£3,000 - £4,000	5.1%
£4,000 - £5,000	-
£5,000 - £6,000	-
£6,000 - £7,000	-
£7,000 - £8,000	-
£8,000 - £9,000	-
£9,000 - £10,000	-
£10,000 - £15,000	2.6%
Over £15,000	-
Total	100.0%

Basis : Expenditure including VAT.

Table 45: Summary – Average Expenditure per Church on Building Repair Work, by Denomination

		Unlisted	Listed	All
Church of England - Parish Churches	Excl. VAT	£8,558	£11,177	£10,474
	Incl. VAT	£10,021	£12,942	£12,158
	VAT	£1,463	£1,765	£1,684
Church of England - Cathedrals	Excl. VAT	-	£184,960	£184,960
	Incl. VAT	-	£200,704	£200,704
	VAT	-	£15,743	£15,743
Church of Scotland	Excl. VAT	£5,143	£11,255	£9,285
	Incl. VAT	£6,017	£13,208	£10,890
	VAT	£874	£1,953	£1,605
Church in Wales	Excl. VAT	-	-	£30,883
	Incl. VAT	-	-	£36,288
	VAT	-	-	£5,405
Presbyterian Church in Ireland	Excl. VAT	£15,951	£18,226	£16,742
	Incl. VAT	£18,460	£21,538	£19,531
	VAT	£2,510	£3,312	£2,789
Roman Catholic Church (a)	Excl. VAT	-	-	£26,311
	Incl. VAT	-	-	£29,615
	VAT	-	-	£3,304
Baptist Union	Excl. VAT	£7,110	£5,325	£6,788
	Incl. VAT	£8,236	£6,247	£7,877
	VAT	£1,127	£921	£1,090
Methodist Church	Excl. VAT	-	-	£6,911
	Incl. VAT	-	-	£8,161
	VAT	-	-	£1,250
United Reformed Church (b)	Excl. VAT	-	-	£10,999
	Incl. VAT	-	-	£12,813
	VAT	-	-	£1,814
Free Churches Council (c)	Excl. VAT	-	-	£5,249
	Incl. VAT	-	-	£6,065
	VAT	-	-	£816
All (d)	Excl. VAT	-	-	£12,525
	Incl. VAT	-	-	£14,418
	VAT	-	-	£1,893

Notes:

(a) General dioceses only (excluding named dioceses)

(b) Building repair work and maintenance together.

(c) Not including the Baptist Union, Methodist and United Reformed Churches.

(d) Excluding the United Reformed Church.

Table 46 : Summary – Average Expenditure per Church on Maintenance, by Denomination

		Unlisted	Listed	All
Church of England - Parish Churches	Excl. VAT	£2,150	£2,127	£2,134
	Incl. VAT	£2,392	£2,358	£2,368
	VAT	£241	£230	£234
Church of England - Cathedrals	Excl. VAT	-	£72,157	£72,157
	Incl. VAT	-	£77,617	£77,617
	VAT	-	£5,460	£5,460
Church of Scotland	Excl. VAT	£2,494	£2,478	£2,483
	Incl. VAT	£2,736	£2,720	£2,725
	VAT	£242	£242	£242
Church in Wales	Excl. VAT	-	-	£1,142
	Incl. VAT	-	-	£1,275
	VAT	-	-	£134
Presbyterian Church in Ireland	Excl. VAT	£3,593	£5,465	£4,281
	Incl. VAT	£4,018	£6,181	£4,814
	VAT	£426	£717	£533
Roman Catholic Church (a)	Excl. VAT	-	-	£5,442
	Incl. VAT	-	-	£6,219
	VAT	-	-	£776
Baptist Union	Excl. VAT	£2,881	£3,148	£2,925
	Incl. VAT	£3,138	£3,526	£3,202
	VAT	£257	£378	£277
Methodist Church	Excl. VAT	£2,032	£1,941	£2,017
	Incl. VAT	£2,224	£2,139	£2,208
	VAT	£191	£198	£191
United Reformed Church (b)	Excl. VAT	-	-	£10,999
	Incl. VAT	-	-	£12,813
	VAT	-	-	£1,814
Free Churches Council (c)	Excl. VAT	-	-	£1,393
	Incl. VAT	-	-	£1,534
	VAT	-	-	£141
All (d)	Excl. VAT	-	-	£3,056
	Incl. VAT	-	-	£3,364
	VAT	-	-	£307

Notes:

(a) General dioceses only (excluding named dioceses)

(b) Building repair work and maintenance together.

(c) Not including the Baptist Union, Methodist and United Reformed Churches.

(d) Excluding the United Reformed Church.

Table 47 : Summary – Overall Effective Average Rates of VAT on Building Repair Work and Maintenance, by Denomination*Unweighted average rates of VAT)*

		Unlisted	Listed	All
Building Repair Work	Church of England - Parish Churches	16.8 %	16.6 %	16.7 %
	Church of England - Cathedrals	-	10.3 %	10.3 %
	Church of Scotland	16.5 %	17.0 %	16.8 %
	Church in Wales	-	-	15.8 %
	Presbyterian Church in Ireland	16.8 %	17.2 %	16.9 %
	Roman Catholic Church (a)	-	-	15.2 %
	Baptist Union	16.7 %	15.9 %	16.6 %
	Methodist Church	-	-	17.5 %
	United Reformed Church (b)	-	-	15.6 %
	Free Churches Council (c)	-	-	14.5 %
	Group Total (d)	-	-	16.7 %
Maintenance	Church of England - Parish Churches	10.0 %	10.2 %	10.1 %
	Church of England - Cathedrals	-	9.3 %	9.3 %
	Church of Scotland	8.8 %	8.6 %	8.7 %
	Church in Wales	-	-	10.0 %
	Presbyterian Church in Ireland	10.6 %	10.7 %	10.6 %
	Roman Catholic Church (a)	-	-	12.4 %
	Baptist Union	9.3 %	12.1 %	9.7 %
	Methodist Church	-	-	8.4 %
	United Reformed Church (b)	-	-	15.6 %
	Free Churches Council (c)	-	-	8.3 %
Group Total (d)	-	-	9.5 %	

Notes:

(a) General dioceses only (excluding named dioceses)

(b) Building repair work and maintenance together.

(c) Not including the Baptist Union, Methodist and United Reformed Churches.

(d) Excluding the United Reformed Church.

Table 48 : Summary – Estimates of Global Annual Amount of VAT Paid on Building Repair Work and Maintenance, by Denomination

	Annual VAT on Building Repair Work (£,000)						Annual VAT on Maintenance Work (£,000)		
	Low - Range Estimates			High - Range Estimates			- Margin of Error	Mid	+ Margin of Error
	- Margin of Error	Mid	+ Margin of Error	- Margin of Error	Mid	+ Margin of Error			
Church of England - Parish Churches	£6,617	£7,562	£8,507	£18,059	£20,639	£23,219	£3,390	£3,874	£4,359
Church of England - Cathedrals	£598	£684	£769	£598	£684	£769	£208	£238	£268
Church in Scotland	£618	£706	£794	£2,155	£2,462	£2,770	£333	£381	£428
Church of Wales	£1,838	£2,162	£2,486	n/a	n/a	n/a	£171	£201	£231
Presbyterian Church in Ireland	£309	£353	£397	£1,008	£1,153	£1,297	£222	£253	£285
Roman Catholic Church	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Baptist Union	£624	£713	£802	£1,784	£2,038	£2,293	£565	£645	£726
Methodist Church	£1,806	£2,064	£2,322	£5,350	£6,115	£6,879	£1,035	£1,183	£1,331
United Reformed Church	£383	£438	£493	£661	£756	£850	£1,340	£1,531	£1,723
Free Churches' Council (a)	£814	£957	£1,101	n/a	n/a	n/a	£527	£620	£713
Totals (b) (c)	£13,606	£15,639	£17,672	£36,784	£42,280	£47,775	£7,790	£8,927	£10,063

(a) Excluding Baptist Union, Methodist and United Reformed Churches.

(b) Excluding Roman Catholic Church.

(c) For the purposes of this table only, the high-range totals have been grossed up pro-rata to include estimates of the missing data from the Church of Wales and the Free Churches' Council.